

**IN THE CLAIMS:**

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1. (currently amended) A magnetic recording medium comprising:
  - a non-magnetic glass substrate,
  - an amorphous or micro crystal seed layer at least containing Ti and Al formed on the non-magnetic glass substrate,
  - a magnetic layer containing a Co alloy, and an underlayer formed between the seed layer and the magnetic layer containing the Co alloy.
  
2. (currently amended) A magnetic recording medium comprising:
  - a non-magnetic glass substrate,
  - an amorphous or micro crystal seed layer at least containing Ti and Al formed on the non-magnetic glass substrate,
  - an underlayer containing Cr or Cr alloy and a magnetic layer containing a Co alloy formed on the underlayer.
  
3. (original) A magnetic recording medium as defined in claim 1, wherein the seed layer contains at least 35 at% or more and 65 at% or less of Ti, and at least 35 at% or more and 65 at% or less of Al based on the entire composition.
  
4. (currently amended) A magnetic recording medium as defined in claim 1, wherein the underlayer comprises a multi-layered structure having at least two layers, the underlayer of the multi-layered structure comprises a first underlayer containing Cr or CrTi and a second underlayer containing at least one element selected from the group consisting of Cr, Nb, Mo, Ta, W and Ti, formed successively from the side nearer to the substrate.
  
5. (currently amended) A magnetic recording medium as defined in claim 1, wherein the underlayer comprises one or plurality of underlayers ~~are~~ formed on the seed layer, and a CoCr alloy system magnetic layer containing 0.5 at% or more and 8.0 at% or less of at least one element selected from C, B, Si and Ta is formed on the underlayer wherein said magnetic layer

contains CoCr alloy, and 0.5 at% or more and 8.0 at% or less of at least one element selected from the group consisting of C, B, Si and Ta.

6. (currently amended) A magnetic recording medium as defined in claim 5, wherein one or a plurality of intermediate layers containing at least Co and Cr are formed on the one or a plurality of underlayers, ~~a CoCr alloy system magnetic layer containing 0.5 at% or more and 8.0 at% or less of at least one element selected from C, B, Si and Ta is formed on the one or a plurality of the underlayers.~~

7. (previously presented) A magnetic recording medium as defined in claim 1, wherein the magnetic layer has an h.c.p. structure and is oriented in (11.0) direction relative to the plane parallel with the substrate.

8. (currently amended) A magnetic recording apparatus including:

 a magnetic recording medium ~~having an amorphous or micro crystal seed layer containing Ti and Al,~~

a driver for driving the magnetic recording medium in the recording direction,

a magnetic head having a reproducing section and a recording section containing a magnetoresistive sensor,

a device for moving the magnetic head relative to the magnetic recording medium and a read/write signal processing unit for conducting waveform processing to input signals and output signals to and from the magnetic head,

wherein said magnetic recording medium comprises a non-magnetic glass substrate, an amorphous or micro crystal seed layer at least containing Ti and Al formed on the non-magnetic glass substrate, a magnetic layer containing a Co alloy, and an underlayer formed between the seed layer and the magnetic layer containing the Co alloy.

9. (currently amended) A magnetic recording apparatus as defined in claim [[7]] 8, wherein the magnetoresistive sensor is a spin valve type magnetoresistive sensor.

10. (currently amended) A magnetic recording apparatus as defined in claim [[7]] 8, wherein the magnetoresistive sensor is a tunnel effect type magnetoresistive sensor.

11. (withdrawn) A method of manufacturing a magnetic recording medium including a process of forming a seed layer containing at least Ti and Al on a substrate and conducting an oxidizing or nitriding treatment to the seed layer after forming the seed layer.

12. (previously presented) A magnetic recording medium as defined in claim 2, wherein the magnetic layer has an h.c.p. structure and is oriented in (11.0) direction relative to the plane parallel with the substrate.

13. (previously presented) A magnetic recording medium as defined in claim 3, wherein the magnetic layer has an h.c.p. structure and is oriented in (11.0) direction relative to the plane parallel with the substrate.

14. (previously presented) A magnetic recording medium as defined in claim 4, wherein the magnetic layer has an h.c.p. structure and is oriented in (11.0) direction relative to the plane parallel with the substrate.

15. (previously presented) A magnetic recording medium as defined in claim 5, wherein the magnetic layer has an h.c.p. structure and is oriented in (11.0) direction relative to the plane parallel with the substrate.